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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009, and ending 12-31-2009

B Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

Number and street (or P O box, if mail is not delivered to street address)Room/suite

2839 W KENNEWICK AVENUE

City or town, state or country, and ZIP + 4

KENNEWICK, WA 99336

D Employer identification number

91-1739886

E Telephone number

(509) 736-2079

F Group Exemption Number

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method

☒ Cash ☐ Accrual

Other (specify)

I Website: WWW.WAFOP.COM

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-Exempt status (check only one)

☒ 501(c) (8) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 450,533

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)															
Revenue	1	Contributions, gifts, grants, and similar amounts received						1	353,287						
	2	Program service revenue including government fees and contracts						2	96,105						
	3	Membership dues and assessments						3							
	4	Investment income						4	560						
	5a	Gross amount from sale of assets other than inventory				5a		5c							
	b	Less cost or other basis and sales expenses				5b	0								
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)													
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>						6c							
	a	Gross revenue (not including \$ _of contributions reported on line 1)				6a	0								
	b	Less direct expenses other than fundraising expenses				6b	0								
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)						6c	0						
	7a	Gross sales of inventory, less returns and allowances				7a		7c							
	b	Less cost of goods sold				7b	0								
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)						7c							
	8	Other revenue (describe <div></div>)						8	581						
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8						9	450,533						
	10	Grants and similar amounts paid (attach schedule) <div></div>						10	963						
	11	Benefits paid to or for members						11							
	12	Salaries, other compensation, and employee benefits						12	148,259						
	13	Professional fees and other payments to independent contractors						13	267,687						
Net Assets	14	Occupancy, rent, utilities, and maintenance						14	6,676						
	15	Printing, publications, postage, and shipping						15							
	16	Other expenses (describe <div></div>)						16	56,176						
	17	Total expenses. Add lines 10 through 16						17	479,761						
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)						18	-29,228						
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)						19	105,954						
	20	Other changes in net assets or fund balances (attach explanation) <div></div>						20	4,727						
	21	Net assets or fund balances at end of year. Combine lines 18 through 20						21	81,453						

Part II Balance Sheets—If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

22 Cash, savings, and investments

23 Land and buildings

24 Other assets (describe)

25 Total assets

26 Total liabilities (describe)

27 Net assets or fund balances (line 27 of column (B) must agree with line 21) .

(A) Beginning of year

105,954

105,954

105,954

(B) End of year

82,173

82,173

720

81,453

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? to improve the individual and collective proficiency of our members in the performance of their duties , to encourage fraternal, educational, charitable and social activities among law enforcement officers , to advocate and strive for uniform application of the civil service merit system for appointment and promotion, to support the improvement of the standard of living and working conditions of the law enforcement profession through every legal and ethical means available, to create and maintain tradition of esprit de corps insuring fidelity to duty under all conditions and circumstances, to cultivate a spirit of fraternalism and mutual helpfulness among our members and the people we serve, to increase the efficiency of the law enforcement profession and thus more firmly to establish the confidence of the public in the service dedicated to the protection of life and property			
Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title			
28 See Additional Data Table			
(Grants \$)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a	
29			
(Grants \$)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a	
30			
(Grants \$)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	30a	
31 Other program services (attach schedule)			
(Grants \$)	If this amount includes foreign grants, check here . . . <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

Part VOther Information (Note the statement requirements in the instructions for Part V.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
b	Did the organization file Form 1120-POL for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . .	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved .	38b	
39	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9	39a	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ JEANETTE SIMINGTON Telephone no ▶ (509) 736-2079 2839 W KENNEWICK AVENUE SUITE 356 Located at ▶ KENNEWICK, WA ZIP + 4 ▶ 99336		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.	45	No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

51(d) Total number of other independent contractors each receiving over \$100,000

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	***** Signature of officer		2010-06-30 Date	
	KEN ROSKE President Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	Blodgett Mickelsen & Naef PS 8203 W Quinault Ave Ste 800 Kennewick, WA 99336			Phone no (509) 735-0379
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Additional Data

Software ID:

Software Version:

EIN: 91-1739886

Name: FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 DEVELOPED WEBSITE TO IMPROVE COMMUNICATION TO MEMBERS (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a	
29 ASSISTED MEMBERS WITH EDUCATION AND TRAINING (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a	
30 ESTABLISHED LEGAL DEFENSE TRUST AND INSURANCE AND RETIREMENT BENEFIT PLANS FOR LAW ENFORCEMENT OFFICERS (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	30a	
WORKED WITH STATE LEGISLATURE TO PASS BILLS PROVIDING ADDITIONAL BENEFITS TO FAMILY MEMBERS OF OFFICERS KILLED IN THE LINE OF DUTY (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
BILL HANSON 10209 STEAMBOAT ISLAND ROAD OLYMPIA, WA 98502	Executive Direc 40 00	91,731		
RUSS COX PO BOX 18092 SPOKANE, WA 99228	Chaplain 1 00	0		
JACK SIMINGTON 2204 N CLOVER RD KENNEWICK, WA 99338	Nation'ITrustee 1 00	0		
BRIAN BANNER 5 BENT ROAD KENNEWICK, WA 99338	Chairman of Del 1 00	0		
BILL SPLAWN PO BOX 10756 YAKIMA, WA 98909	Sergeant at Arm 1 00	0		
NICK SEIBERT 9641 NE 129TH PL KIRKLAND, WA 98034	Treasurer 1 00	0		
DOUG RICKARD 5114 NE 18TH ST VANCOUVER, WA 98663	Secretary 1 00	0		
MIKE AMOS 40 HORSESHOE LANE SELAH, WA 98942	Vice Pres/East 1 00	0		
MIKE PETERSON 313 LONGTIME LANE SEDROWOOLLEY, WA 98284	Vice Pres/West 1 00	0		
KEN ROSKE 431 FRASER PASCO, WA 99301	President 1 00	0		

TY 2009 Grants and Similar Amounts Paid Schedule

Name: FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

EIN: 91-1739886

Software ID: 09000047

Software Version: 2009v1.3

Item No.	1
Class of Activity	CONTRIBUTIONS
Donee's Name	VARIOUS
Donee's Address	VARIOUS VARIOUS, WA 99999
Amount (FMV)	963
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

TY 2009 Other Changes in Net Assets Schedule

Name: FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

EIN: 91-1739886

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
Net Unrealized Gains and Losses on Investments	4,727

TY 2009 Other Expenses Schedule

Name: FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

EIN: 91-1739886

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
Travel	28,114
Office Expenses	23,535
LICENSE AND FEES	693
GIFTS	189
Conferences, Conventions, and Meetings	2,031
Advertising and Promotion	113

TY 2009 Other Liabilities Schedule

Name: FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

EIN: 91-1739886

Software ID: 09000047

Software Version: 2009v1.3

Description	Beginning of Year Amount	End of Year Amount
payable to related organization		720

TY 2009 Other Revenues Schedule

Name: FRATERNAL ORDER OF POLICE WASHINGTON
STATE LODGE

EIN: 91-1739886

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
MISCELLANEOUS	581